



Connecticut DOT

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Office of Engineering

Date: August 16, 2016

## ENGINEERING DIRECTIVE

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Engineering Administrator

### Employee Time Record Keeping and Project Billings

#### BACKGROUND

The Engineering & Construction Directive “[Coding FHWA Participating and Non-Participating Costs](#)” ([ECD-2016-4](#)) identifies numerous requirements regarding project-related charges and employee recording keeping and documentation. [ECD-2016-4](#) also charges the Engineering Administrator with “carrying out an annual spot check regarding employee record keeping and overall project billings.” This directive establishes the procedures to be used within the Office of Engineering.

Per [ECD-2016-4](#), project related expenses should be charged to the specific project number and employees must properly allocate their time and expenses to each project. Expenses must be reasonable, allowable, and applicable to the project. The method of justifying and substantiating time will vary depending on the type of work performed and other means that might be available to support time spent working on the project.

#### ROLES AND RESPONSIBILITIES

Every employee is required to record their time every day, except during absences (e.g., sick, vacation, holiday). Acceptable methods of recording time are daily entry into Core-CT and a daily log. Employees are expected to maintain a means to justify and substantiate their charging of time to a project. These charges are subject to review by both internal and external parties.

Supervisors are required to verify that time and expenses are recorded properly, including daily time records. Supervising Engineers and Supervising Property Agents shall decide how employees record their time and be responsible for verifying and validating their employee’s record keeping and time entries. Each supervisor will review each employee’s time charge entries within Core-CT, and supplemental information (if applicable) on a bi-weekly basis.

Supervisors are required to submit annual statements as described under the “Reporting Requirements” heading.

In the case of a supervisor vacancy, the responsibilities of the vacant supervisor are to be performed by the next highest position (e.g., Principal Engineer, Assistant Director).

Division Chiefs are required to conduct reviews and submit annual reports as described under the “Reporting Requirements” heading.

Division Chiefs will be responsible for reviewing charges to projects assigned to their divisions. A representative, random sample of the division’s assigned projects will be selected and Core-CT Project Expenditure Reporting tools should be used to extract historical cost information. All charges within the selected samples, including those by support units, will be reviewed for reasonableness and consistency with the phase of development at the time they were incurred. Questionable charges by support units will be brought to the attention of the appropriate Division Chief, whose responsibility it will be to validate or amend the charges. Resolution and disposition of questionable charges will be noted in the Project Charges section of the Division Chief’s report.

## **REPORTING REQUIREMENTS**

Supervisors and division chiefs are hereby required to submit annual statements and reports as specified below.

### **Supervisors**

Supervisors will be required to provide a signed statement of compliance to their Division Chief annually with the following information:

- Names of employees and method used to record time daily.
- Statement that all time entries and daily work logs were reviewed by the supervisor for accuracy on a bi-weekly basis (2016 Certification can omit reference to daily work logs within statement).
- Statement that the supervisor performed periodic spot checks of requirement for employee daily time entry to ensure compliance (Supervisor only needs to verify that they checked the last two pay periods for 2016 Certification).
- Statement that the method of employee record keeping has been verified and that employees complied with this directive (Statement for 2016 certification will only state that employees have been briefed and will comply with this directive).

Supervisor statements are subject to audit.

Statements are to cover the 12-month period ending June 30 and (except for 2016) are due the last business day of July. The initial report is due September 15, 2016.

### **Division Chiefs**

Each Division Chief will be required to submit a report to the Engineering Administrator consisting of two elements, Employee Time Record Keeping and Project Charges.

## Employee Time Record Keeping and Project Billings

The Employee Time Record Keeping section will roll up the supervisors' statements and summarize the following information:

- **Description of Employee Time Record Keeping:** the method(s) used by division employees to maintain daily time records. If more than one method is used within the division, fully describe each method. Include a summary table with information sufficient enough so that someone reviewing the report can easily determine the relevant record-keeping procedure for any named employee.
- **Statement of Compliance**

The Project Charges section shall summarize the review and include the following information:

- **Description of Review Process:** Division's project population for the review period, sample selected, Core-CT reports extracted and records reviewed, questionable charges identified and resolution.
- **Results:** Summary of conforming and non-conforming observations of review.
- **Follow-up Actions:** correcting non-conformance and improvements.
- **Conclusion:** statement of compliance/noncompliance.

Reports are to cover the 12-month period ending June 30 and (except for 2016) are due the last business day of August. The initial report is due October 14, 2016.